IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

SPECIAL CIVIL APPLICATION No. 1510 of 1995

For Approval and Signature:

HONOURABLE MR.JUSTICE AKIL KURESHI

==========

1 Whether Reporters of Local Papers may be allowed to see the judgment ?

2 To be referred to the Reporter or not ?

3 Whether their Lordships wish to see the fair copy of the judgment ?

4 Whether this case involves a substantial question of law as to the interpretation of the constitution of India, 1950 or any order made thereunder ?

5 Whether it is to be circulated to the civil judge ?

==========

ROYAL PLASTIC INDUSTRIES & 52 - Petitioner(s)

Versus

STATE OF GUJARAT & 2 - Respondent(s)

==========

Appearance :
MR KM PATEL for Petitioner(s) :
MS FALGUNI PATEL, AGP for Respondent(s) : 1,
RULE SERVED for Respondent(s) : 2,
MR PM THAKKAR for Respondent(s) : 3,

==========

CORAM : HONOURABLE MR.JUSTICE AKIL KURESHI

Date : 25/01/2006

ORAL JUDGMENT

1.In the present petition, the main issue is with respect to the collection of octroi by Dhoraji Municipality,

respondent No.2 herein. At the time of admitting the petition, learned single Judge of this Court by an order dated 10.3.95 had refused to grant interim relief in favour of the petitioners. In the said order, it was observed that in case ultimately the petitioners succeed in the writ petition, there are matters which will have to be taken into consideration and in case the petitioners are able to make out a case that they are the persons who have paid octroi and tax and they have not passed over the same to the ultimate consumers, the court will pass appropriate order.

2. It is not in dispute that during the pendency of the petition, octroi has been abolished. The issues arising in the petition therefore do not have recurring effect. With respect to octroi collected, the same can be ordered to be refunded to the petitioners if they are able to make out a case that they have not passed on the same to the consumers. Learned advocate Shri Patel appearing for the petitioners submitted that despite communications, he has failed to receive any communication from the petitioners. In that view of the matter, I do not find it appropriate to examine the legality of the issues arising in the present petition. The petition is therefore disposed of

accordingly. Rule is discharged with no order as to costs.

(Akil Kureshi, J.)

(vjn)